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UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MASSACHUSETTS

Case No. 23-40709-CJP

Chapter 7

In re:

WESTBOROUGH SPE LLC

NOTICE OF APPEARANCE

Please enter the appearance of Roger L. Smerage of KP Law P.C. as counsel for the Town of Westborough ("Town"), listed in the Debtor's Matrix List of Creditors (Doc. No. 7) in the above-captioned action.

Brian W. Riley (BBO# 555385)
Jeffrey T. Blake (BBO# 655773)
Roger L. Smerage (BBO# 675388)

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Dated: October 3, 2023

884090/WEST/0042

CERTIFICATE OF SERVICE

I, Roger L. Smerage, hereby certify that on the below date, I caused a copy of the foregoing Notice of Appearance to be served through the Court's CM/ECF system to the following counsel of record or by U.S. mail to the following unregistered parties:

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Attorney for the U.S. Trustee

Westborough SPE, LLC c/o Lolonyon Akouete 1241 Deer Park Ave., Suite 1, #1051 North Babylon, NY 11703 Debtor

Dated: October 3, 2023

Roger L. Smerage